

House Bill 209

By: Representatives Lewis of the 15th, Stephens of the 164th, Sims of the 169th, and Forster of the 3rd

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, so as to provide for an exemption with respect to state sales and use tax for the sale of natural or artificial gas, electricity, or any other energy used directly in the production of manufactured goods; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use taxes, is amended by adding a new paragraph immediately following paragraph (70) to be designated paragraph (70.1), to read as follows:

"(70.1)(A) For the purposes of this paragraph, the term 'local sales and use tax' shall mean any sales tax, use tax, or local sales and use tax which is levied and imposed in an area consisting of less than the entire state, however authorized, including, but not limited to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by or pursuant to Part 1 of Article 3 of this chapter; or by or pursuant to Part 2 of Article 3 of this chapter.

(B) The sale of natural or artificial gas, electricity, or any other energy used directly in the production of manufactured goods.

(C) The exemption provided for in subparagraph (B) of this paragraph shall not apply to any local sales and use tax levied or imposed at any time.

1 (D) The commissioner shall adopt rules and regulations to carry out the provisions of
2 this paragraph;".

3 **SECTION 2.**

4 All laws and parts of laws in conflict with this Act are repealed.